Docket No.: 060188-0793

TES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Michikazu MATSUMOTO

Confirmation Number: 4422

Application No.: 10/791,777

Group Art Unit: 2822

Filed: March 04, 2004

Examiner: Lewis, Monica

For: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	4	38	0	\$50.00 =	\$0.00
Independent Claims	1	6	0	\$200.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
Fee for extension of time				\$0.00	
					\$0.00
		Total of Above Calculations			\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of \bowtie extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Michael E. Fog Registration No. 36,139

Please recognize our Customer No. 20277 as our

correspondence address.

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Facsimile: 202.756.8087 Date: May 24, 2006

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For: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated February 24, 2006, having a three-month shortened statutory period for response set to expire May 24, 2006, please amend the above-identified application as follows.

Application No.: 10/791,777

AMENDMENT TO THE TITLE:

Please amend the title as follows:

SEMICONDUCTOR DEVICE <u>INCLUDING MOS TRANSISTOR WITH GATE</u>

<u>ELECTRODE</u> AND METHOD FOR FABRICATING THE SAME